

ORDINANCE NO. 2004-011

AN ORDINANCE OF THE BOARD OF COUNTY COMMISSIONERS OF PALM BEACH COUNTY, FLORIDA, GRANTING AN EXEMPTION FROM CERTAIN AD VALOREM TAXATION TO ENCOURAGE ECONOMIC DEVELOPMENT IN THE COUNTY FOR **HENNESSY DENTAL LABORATORY, INC.**, A NEW BUSINESS; PROVIDING FOR A FINDING THAT REQUIREMENTS HAVE BEEN MET; PROVIDING FOR THE AMOUNT OF REVENUE AVAILABLE FROM AD VALOREM TAX SOURCES FOR THE CURRENT FISCAL YEAR; PROVIDING FOR THE AMOUNT OF REVENUE LOST BY VIRTUE OF THE ECONOMIC DEVELOPMENT AD VALOREM TAX EXEMPTIONS CURRENTLY IN EFFECT; PROVIDING FOR THE ESTIMATED REVENUE LOST ATTRIBUTABLE TO THE EXEMPTION GRANTED TO **HENNESSY DENTAL LABORATORY, INC.**; PROVIDING FOR THE PERIOD OF TIME FOR WHICH THE EXEMPTION WILL REMAIN IN EFFECT AND THE EXPIRATION DATE OF THE EXEMPTION; PROVIDING FOR ANNUAL REPORTING REQUIREMENT; PROVIDING FOR APPLICABILITY; PROVIDING FOR INCLUSION IN THE CODE OF LAWS AND ORDINANCES; PROVIDING FOR SEVERABILITY; PROVIDING FOR REPEAL OF LAWS IN CONFLICT; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Article VII, Section 3, of the Constitution of the State of Florida, and Section 196.1995, Florida Statutes, authorizes the granting of economic development ad valorem tax exemptions to new businesses and expansions of existing businesses upon the successful passage of a referendum; and

WHEREAS, a successful referendum was held on September 8, 1994, resulting in the enactment of Ordinance No. 94-21 known as the "Economic Development Ad Valorem Tax Exemption Ordinance of Palm Beach County, Florida"; and

WHEREAS, such Ordinance establishes the requirements for exemption consideration, including the submission of an application; and

WHEREAS, **Hennessy Dental Laboratory, Inc.** has submitted an application for an exemption; and

WHEREAS, all affected and interested agencies representative of the business and general community have reviewed said application, and provided comments on the granting of same; and

WHEREAS, all statutory and Ordinance requirements have been satisfied.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF PALM BEACH COUNTY, FLORIDA, that:

SECTION 1. TITLE.

This Ordinance shall be known as the "Economic Development Ad Valorem Tax Exemption Ordinance - **Hennessy Dental Laboratory, Inc.**".

SECTION 2. FINDING THAT REQUIREMENTS HAVE BEEN MET.

The Board of County Commissioners of Palm Beach County, Florida, based on the application submitted by **Hennessy Dental Laboratory, Inc.**, and the report of the Property Appraiser, finds that Hennessy Dental Laboratory, Inc. has met all the requirements of Ordinance No. 94-21, as amended by Ordinance No. 95-4, and meets the requirements of Section 196.012 (16), Florida Statutes and that granting the exemption granted hereby will result in an economic benefit to Palm Beach County.

SECTION 3. AD VALOREM TAX REVENUES

The revenues available to Palm Beach County for the current fiscal year from ad valorem tax sources are **\$442,517,557** (operating). The revenues lost to Palm Beach County for the current fiscal year by virtue of the ad valorem tax exemptions currently in effect are **\$509,781**. The estimated revenues

1 to be lost for **2004** by granting this exemption are estimated to be **\$2,905**.

2 SECTION 4. TERM OF EXEMPTION; EXPIRATION DATE.

3 The Economic Development Ad Valorem Tax Exemption granted to **Hennessy Dental**  
4 **Laboratory, Inc.** for a **new** business shall be for period of **ten (10)** tax years commencing on **January 1,**  
5 **2004** and expiring on **December 31, 2013**. The ability to receive an exemption for the period granted is  
6 conditioned upon **Hennessy Dental Laboratory, Inc.**'s ability to maintain the new business as defined in  
7 Ordinance No. 94-21, as amended, throughout the **ten (10)** year exemption period. **Hennessy Dental**  
8 **Laboratory, Inc.** shall submit an annual report to the Board of County Commissioners evidencing  
9 satisfaction of this condition in such form as attached hereto and made a part hereof as Exhibit "A."  
10 **Hennessy Dental Laboratory, Inc.** shall furnish any and all information as the Board of County  
11 Commissioners or its designee deems necessary for the purpose of determining continued performance  
12 of the imposed conditions. Should **Hennessy Dental Laboratory, Inc.** fail to satisfy the conditions set  
13 forth herein, the Board of County Commissioners may revoke the exemption and recover any taxes  
14 waived pursuant to Section 9 of Ordinance No. 94-21, as amended.

15 SECTION 5. GRANT OF EXEMPTION.

16 After consideration of the application submitted by **Hennessy Dental Laboratory, Inc.**, a copy of  
17 which is attached hereto and made a part hereof as Exhibit "B", which includes the report of the Property  
18 Appraiser, in accordance with the procedure set forth in Ordinance No. 94-21, as amended by Ordinance  
19 No. 95-4, the Board of County Commissioners hereby grants and establishes an exemption from ad  
20 valorem taxation of one hundred per cent (100%) of the assessed value of the net increase in qualifying  
21 tangible personal property acquired and added improvements to real property by **Hennessy Dental**  
22 **Laboratory, Inc.** after the adoption of this Ordinance, provided such net increase in qualifying tangible  
23 personal property and real property facilitate **Hennessy Dental Laboratory, Inc.**'s new business located  
24 at **3709 Interstate Park Road S., Interstate Industrial Park, Riviera Beach, Florida 33404**. **Hennessy**  
25 **Dental Laboratory, Inc.** agrees to abide by the terms and conditions set forth in Ordinance No. 94-21  
26 and any and all amendments thereto, as well as any policies and procedures related to the Economic  
27 Development Ad Valorem Tax Exemption Program as may be adopted from time to time. Failure to abide  
28 by same may result in a revocation of the exemption and the recovery of any taxes waived pursuant to  
29 Section 9 of Ordinance No. 94-21, as amended. No exemption shall be granted on the land on which  
30 improvements for the new business are made by **Hennessy Dental Laboratory, Inc.**

31 SECTION 6. APPLICABILITY.

32 The exemption applies only to taxes levied by Palm Beach County. The exemption does not  
33 apply to taxes levied by a municipality, school district, or water management district, or to taxes levied for  
34 the payment of bonds or taxes authorized by a vote of the electors pursuant to Section 9 and Section 12,  
35 Article VII of the State Constitution.

36 SECTION 7. INCLUSION IN THE CODE OF LAWS AND ORDINANCES.

37 The provisions of this Ordinance shall become and be made a part of the Code of Laws and



Ordinances of Palm Beach County, Florida. The sections of this Ordinance may be renumbered or relettered to accomplish such, and the word "Ordinance" may be changed to "section", "article", or any other appropriate word.

SECTION 8. SEVERABILITY.

If any section, paragraph, sentence, clause, phrase, or word of this Ordinance is for any reason held by a Court to be unconstitutional, inoperative or void, such holding shall not affect the remainder of this Ordinance.

SECTION 9. REPEAL OF LAWS IN CONFLICT.

All local ordinances in conflict with any provision of this Ordinance are hereby repealed to the extent of such conflict.

SECTION 10. EFFECTIVE DATE.

The provisions of this Ordinance shall become effective upon filing with the Department of State.

APPROVED AND ADOPTED by the Board of County Commissioners of Palm Beach County, Florida, on the 18 day of May, 2004.

DOROTHY H. WILKEN, CLERK

By: Sinela C. Haskin

Deputy Clerk

APPROVED AS TO TERMS  
AND CONDITIONS

By: Harry McLee

Interim Econ. Dev. Director

PALM BEACH COUNTY, FLORIDA, BY ITS  
BOARD OF COUNTY COMMISSIONERS

By: Karen T. Marcus

Karen T. Marcus, Chair

APPROVED AS TO FORM  
AND LEGAL SUFFICIENCY

By: [Signature]

Assistant County Attorney

2004. EFFECTIVE DATE: Filed with the Department of State on the 25 day of May, 2004.

**BOARD OF COUNTY COMMISSIONERS OF PALM BEACH COUNTY  
ECONOMIC DEVELOPMENT AD VALOREM TAX EXEMPTION PROGRAM  
ANNUAL REPORT**

As required by Section 5.H. of Ordinance No. 94-21, this form is to be filed with the Board of County Commissioners no later than March 1 of each year the exemption is desired.

1. Business name and mailing address: \_\_\_\_\_  
\_\_\_\_\_
2. Please give name and telephone number of owner or person in charge of this business:  
Name \_\_\_\_\_ Telephone No. \_\_\_\_\_
3. Exact location (legal description and street address) of property for which this report is filed:  
\_\_\_\_\_  
\_\_\_\_\_
4. Date you began business at this facility: \_\_\_\_\_
5. a. Description of the improvements to real property for which this exemption is requested:  
\_\_\_\_\_  
\_\_\_\_\_  
b. Date of commencement of construction of improvements: \_\_\_\_\_
6. a. Description of the tangible personal property for which this exemption is requested and date when property was purchased: **Provide this information on the attached form PB-418(6a)/AR, "Tangible Personal Property" Audit Report.**  
b. Average value of inventory on hand: \_\_\_\_\_
7. Have you maintained the definition of a "New Business" or as an "Expansion of an Existing Business"  
Yes ☐ No ☐
8. Describe the type or nature of your business: \_\_\_\_\_  
\_\_\_\_\_
9. Trade level (check as many as apply): Wholesale ☐ Manufacturing ☐ Professional ☐ Service ☐  
Office ☐ Other ☐
10. a. Number of full-time employees employed in Florida: \_\_\_\_\_  
b. If an expansion of an existing business:  
(1) Net increase in employment \_\_\_\_\_ or \_\_\_\_\_ %  
(2) Increase in productive output resulting from this expansion \_\_\_\_\_ %
11. Sales factor for the facility requesting exemption:  
Total sales in Florida from this facility - one (1) location only \_\_\_\_\_ divided by  
Total sales everywhere from this facility - one (1) location only \_\_\_\_\_ = \_\_\_\_\_ %
12. For office space owned and used by a corporation newly domiciled in Florida:  
a. Date of incorporation in Florida: \_\_\_\_\_  
b. Number of full-time employees at this location: \_\_\_\_\_

I agree to furnish such other reasonable information as the Board of County Commissioners may request in regard to the exemption. I hereby certify that the information and valuation stated above by me is true, correct, and complete to the best of my knowledge and belief. (If prepared by someone other than the taxpayer, his declaration is based on all information of which he has any knowledge.)

DATE: _____	SIGNED: _____ (Preparer)
SIGNED: _____ (Taxpayer)	_____ (Preparer's Address)
TITLE: _____	_____ (Preparer's Telephone Number)

**PROPERTY APPRAISER'S USE ONLY**

- I. Estimate of the revenue which will be lost to the county during the current fiscal year had the exempt property otherwise been subject to taxation: \_\_\_\_\_
  - II. Estimate of the taxable value lost to the county:  
Improvements to real property \_\_\_\_\_ Personal Property \_\_\_\_\_
- DATE: \_\_\_\_\_ SIGNED: \_\_\_\_\_  
(Property Appraiser)

## TANGIBLE PERSONAL PROPERTY ECONOMIC DEVELOPMENT AD VALOREM TAX EXEMPTION

ANNUAL REPORT (continued)

**6.a. Description of the tangible personal property for which this exemption is requested and date when property was purchased.**

## h:\user\bflanagan\wpdata\TAXABATE.TX2

[illegible]



**ECONOMIC DEVELOPMENT AD VALOREM TAX EXEMPTION APPLICATION**  
Chapter 196, Florida Statutes

To be filed with the Board of County Commissioners, the governing board of the municipality, or both, no later than March 1 of the year the exemption is desired to take effect.

1. Business name and mailing address: HENNESSY DENTAL LABORATORY, INC.  
3709 INTERSTATE PARK RD. S.  
RIVIERA BEACH, FL 33404

2. Please give name and telephone number of owner or person in charge of this business:  
Name Mike Hennessy Telephone Number (561)844-5900

3. Exact location (legal description and street address) of property for which this return is filed: Interstate Industrial Park Plat #2 Lot 7

4. Date you began, or will begin, business at this facility: September 15, 2003

5. a. Description of the improvements to real property for which this exemption is requested: New construction of a corporate facility and dental lab.

b. Date of commencement of construction of improvements: April 2003

6. a. Description of the tangible personal property for which this exemption is requested and date when property was, or is to be, purchased: Provide this information on the attached form PB-418(6a), "Tangible Personal Property".

b. Average value of inventory on hand: \$10,000

c. Any additional personal property not listed above for which an exemption is claimed must be returned on form DR-405 (Tangible Personal Property Tax Return) and a copy attached to this form.

7. a. Do you desire exemption as: "New Business" ☒ or "Expansion of an Existing Business" ☐

b. Do you desire exemption for: "Real Property" ☒ and/or "Tangible Personal Property" ☒

8. Describe the type or nature of your business: manufacturer of dental prosthesis

9. Trade Level (check as many as apply): Wholesale ☐ Manufacturing ☒ Professional ☐ Service ☐  
Office ☐ Other ☐

10.a. Number of full-time employees to be employed in Florida: 23 (attach current payroll roster as of January 1st of the year the exemption is being sought; provide hire dates; omit names of employees)

b. If an expansion of an existing business:  
(1) Net increase in employment \_\_\_\_\_ or \_\_\_\_\_ %  
(2) Increase in productive output resulting from this expansion \_\_\_\_\_ %


**G-1**

11. Sales factor for the facility requesting exemption:  
Total sales in Florida from this facility - One (1) location only \_\_\_\_\_ divided by  
Total sales everywhere from this facility - One (1) location only \_\_\_\_\_ = \_\_\_\_\_ %

12. For office space owned and used by a corporation newly domiciled in Florida:  
a. Date of incorporation in Florida: \_\_\_\_\_  
b. Number of full-time employees at this location: \_\_\_\_\_

13. If requesting an exemption due to location in a slum or blighted area, please furnish such additional information as required by the County Commission, City Commission, or Property Appraiser.

I hereby request the adoption of an ordinance granting an exemption from ad valorem taxation on the above property pursuant to Section 196.1995, Florida Statutes. I agree to furnish such other reasonable information as the Board of County Commissioners, the governing authority of the municipality, or the Property Appraiser may request in regard to the exemption requested herein. I hereby certify that the information and valuation stated above by me is true, correct and complete to the best of my knowledge and belief. (If prepared by someone other than the taxpayer, his declaration is based on all information of which he has any knowledge.)

DATE: 2-18-04 SIGNED:   
(Preparer)  
SIGNED: \_\_\_\_\_ 905 Lotus Lane S.  
(Preparer's Address)  
TITLE: \_\_\_\_\_ 904-230-8133  
(Preparer's Telephone Number)

- continued -

PROPERTY APPRAISER'S USE ONLY

- see EXHIBIT "B.2" -

ECONOMIC DEVELOPMENT AD VALOREM TAX EXEMPTION APPLICATION  
Chapter 196, Florida Statutes

- continued from Exhibit "B.1" -

Business name: HENNESSY DENTAL LABORATORY, INC.

EE021-A  
PCN 56-43-42-31-05-000-0070  
TANGIBLE PERS PROP ACCT # 161696

PROPERTY APPRAISER'S USE ONLY

I. Total revenue available to the county or municipality for the current fiscal year from ad valorem tax sources:

2003 Taxroll: \$98,337,234,804 x 4.5 mills = \$ 442,517,557

II. Revenue lost to the county or municipality for the current fiscal year by virtue of exemptions previously granted under this section: \$113,284,629 x 4.5 mills = \$ 509,781

III. Estimate of the revenue which would be lost to the county or municipality during the current fiscal year if the exemption applied for were granted had the property for which the exemption is requested otherwise had been subject to taxation:

\$ 645,616 x 4.5 mills = \$ 2,905

IV. Estimate of the taxable value lost to the county or municipality if the exemption applied for were granted:

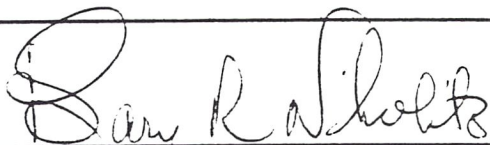
Improvements to Real Property \$ 480,989 Personal Property \$ 164,627

V. I have determined that the property listed above meets the definition, as defined by Section 196.012 (15) or (16), Florida Statutes, as a New Business ☒, an Expansion of an Existing Business ☐, or Neither ☐.

VI. Last year for which exemption may be applied 2013

DATE: 04/6/04

SIGNED:

  
Gary R. Nikolijs  
Palm Beach County Property Appraiser

RETURN TO BE FILED NOT LATER THAN MARCH 1



## APPLICATION ADDENDUM

### ECONOMIC DEVELOPMENT AD VALOREM TAX EXEMPTION

APPLICANT NAME: HENNESSY DENTAL LABORATORY, INC.

#### NOTICE:

This addendum is to be used by the applicant to provide additional information required by Economic Development Ad Valorem Tax Exemption Ordinance No. 94-21, as amended, and to provide other information requested by the Board of County Commissioners and the entities which will review the application.

When an applicant is applying for an exemption on Tangible Personal Property, the applicant must fill out and include Florida Department of Revenue form DR-405 (Tangible Personal Property Tax Return) to provide sufficient detail: ITEMIZED LIST or DEPRECIATION SCHEDULE showing original cost and date of acquisition. Form DR-405 is referenced on the Application - Item 6(c).

When an applicant is not seeking an exemption on Tangible Personal Property, but requesting an exemption on Real Estate only, the applicant is not required to submit Florida Department of Revenue form DR-405.

1. Length of exemption *requested* is total of 10 years (length of exemption approved is sole discretion of County Commission and commences on the adoption date of the ordinance granting the exemption).
2. Property Owner: Name MICHAEL HENNESSY  
Address 3709 Interstate Park Rd. S. RIVIERA BEACH, FL 33404  
Telephone No. (561)844-5900 FAX No. (561) 844-5940
3. Property Control Number(s): 56-43-42-31-05-000-0070
4. Authorized Agent: Name ROBERT SLATE  
Address 905 Lotus Lane S. Jacksonville, FL 32259  
Telephone No. (904)230-8133 FAX No. (904)230-8233
5. Business is/will be located in an enterprise zone: Yes ☒ No ☐  
Enterprise Zone name: Palm Beach Co. : EZ-5002
6. Expected number of employees who will reside in Palm Beach County: 23  
(verify Palm Beach County residence of new employees; attach current payroll roster as of January 1st of the year the exemption is being sought; provide hire dates; omit names of employees)
7. Average wage of employees: \$ 769.28
8. Environmental impact of business (identify the number & type of environmental permits required as a result of this project; e.g., air, soil & water pollution, water & sewer provision, dredge and fill, RCRA industrial wastewater treatment): N/A
9. Existing business is in violation of a federal, state, or local law or regulation governing environmental matters:  
Yes ☐ No ☒  
If answer is Yes, explain: \_\_\_\_\_
10. Anticipated volume of business or production: \$ 1,800,000

11. The relocation or expansion would occur without the exemption: Yes [ x ] No [ ]
12. Cost and demand for services (identify source of existing services and which existing services will need to be increased, including costs for existing/increased services; provide attachments if necessary):

ELECTRICITY	8,500.00
WATER	1,400.00
GARBAGE	1,200.00

13. **Source of supplies (local or otherwise; identify in specific terms the source, type and volume of supplies; provide attachments if necessary):** \_\_\_\_\_

**\*SEE ATTCHED\***

14. Business is/will be located in a community redevelopment area (CRA): Yes [ ] No [X]

CRA Name \_\_\_\_\_

I hereby certify that the information and valuation stated above by me is true, correct and complete to the best of my knowledge and belief, including any attached statements, schedules, etc.. (If prepared by someone other than the taxpayer, his declaration is based on all information of which he has any knowledge.)

DATE: 2-18-04

**SIGNED:** \_\_\_\_\_

(Preparer)

**SIGNED:** \_\_\_\_\_

905 Lotus Lane S

(Preparer's Address)

**TITLE:** \_\_\_\_\_

(904)230-8133

(Preparer's Telephone Number)